

**701—63.1(452A) Definitions.** For purposes of this chapter, the following definitions shall govern:

“*Department*” shall mean the Iowa department of revenue or the director of the Iowa department of revenue and the director’s representative.

“*Fuel(s)*” shall mean and include both motor fuel and special fuel as defined in Iowa Code chapter 452A.

“*Licensee*” shall mean anyone who holds an uncanceled distributor’s license or special fuel user’s or dealer’s license.

“*Taxpayer*” shall mean anyone responsible for paying motor vehicle fuel taxes directly to the department of revenue under Iowa Code chapter 452A.

In addition to the preceding definitions, all of the definitions contained in chapter 452A shall govern the rules of this chapter.

This rule is intended to implement Iowa Code chapter 452A.